

## COST RESPONSIBILITY SUMMARY

FOOD COST	FSMC*	SFA*
Food		
<b>LABOR COST</b>		
Management Salaries		
Hourly Wages		
Clerical Salaries/Wages		
Driver(s) Salaries/Wages		
OTHER PAYROLL COSTS:		
F.I.C.A.		
Workers Compensation		
Unemployment Insurance		
Health Insurance		
Life Insurance		
Retirement/Pension		
Longevity		
<b>OTHER DIRECT COSTS</b>		
Cleaning Supplies		
Paper Supplies (foil, plastic wrap, etc.)		
Laundry		
Uniforms		
Menu Paper		
Menu Printing		
Promotional Materials		
Disposable Serviceware		
Replacement of Capital/Major Equipment		
Replacement of Expendable/Minor Equipment		
Repair of Equipment		
Meal Ticket Printing		

\*SFA - School Food Authority

\*FSMC-Food Service Management Company

Vehicle(s):	FSMC*	SFA*
Purchase		
Lease		
Routine Maintenance		
Major Repairs		
Fuel		
Oil		
Taxes		
Insurance		
Licenses		
Registration		
Computer Software		
Office Supplies		
Performance Bond		
Commodity Pick-up/Delivery		
Telephone		
Basic, Local Service		
Long Distance or Separate Line		
Insurance		
Sales Taxes		
Utilities		
Extermination Service		
<b>OTHER RESPONSIBILITES</b>		
Daily Cash Pick-up & Bank Deposit		
Building Maintenance		
Selling/Distribution of Meal Tickets		

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